

EXHIBIT A

EXHIBIT "A"

Protiviti Inc.
W. R. Grace & Co. Time Tracking Summary
Period Covered: July 2003

Name	Position	Number of Years in Profession	Hourly Billing Rate	Total Hours Billed	Total Fees
Blanchard, Victor	Associate Director	17	\$ 275.00	42	\$ 11,550.00
Beirne, Thomas	Associate Director	30	\$ 275.00	10.5	\$ 2,887.50
Gray, Gretchen	Manager	8	\$ 225.00	19.5	\$ 4,387.50
Green, Kenneth	Manager	5	\$ 225.00	15.8	\$ 3,555.00
Petito, Matthew	Senior Consultant	5	\$ 175.00	42.8	\$ 7,490.00
Conrad, John	Senior Consultant	4	\$ 175.00	9.5	\$ 1,662.50
			Totals	140.1	\$ 31,532.50

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended July 31, 2003

Name: Victor Blanchard
Level: Associate Director

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Jul-03	Develop a timeline for the next three weeks to incorporate all necessary detailed tasks based on a "close the books" start date of July 21	\$ 275.00	0.5	\$137.50
1-Jul-03	Work with Matt Petito to continue to develop process flows for the "close the books" process	\$ 275.00	0.5	\$137.50
1-Jul-03	Work with Ken Green to develop TSA survey questions for the "close the books" process based on prior risk control matrices	\$ 275.00	1	\$275.00
2-Jul-03	Modify primary project plan and budget to reflect modifications to our approach	\$ 275.00	1.5	\$412.50
3-Jul-03	Make modifications to project plan incorporating comments and changes directed from Marie Hendrixson; include scope and approach for IT and testing at site visits	\$ 275.00	2	\$550.00
3-Jul-03	Work on Financial Statement Heat Map required for top-down approach	\$ 275.00	1	\$275.00
3-Jul-03	Update project plan for changes involved with "close the books" pilot and survey process	\$ 275.00	1.5	\$412.50
3-Jul-03	Meeting with team members focused on TSA surveys for update and timeline	\$ 275.00	0.5	\$137.50
3-Jul-03	Review TSA surveys for financial reporting, SAP, SOAR and GL Close	\$ 275.00	3	\$825.00
7-Jul-03	Prepare status report for Dana Guzzo capturing status of the project, accomplishments and next steps	\$ 275.00	0.5	\$137.50
7-Jul-03	Review and walk-through surveys with Gretchen Gray for all four sections	\$ 275.00	1	\$275.00
7-Jul-03	Review and modify the "close the books" surveys	\$ 275.00	1	\$275.00
8-Jul-03	Complete last weeks status report and provide / discuss with Dana Guzzo	\$ 275.00	0.5	\$137.50
8-Jul-03	Meeting with Grace financial team (world wide) to co-present our approach to addressing SOA 404	\$ 275.00	1	\$275.00
8-Jul-03	Review and modify heat maps and other scoping documents (financial statement line items, PCS to fin stmt line items, etc.)	\$ 275.00	4	\$1,100.00
8-Jul-03	Review and modify the "close the books" surveys	\$ 275.00	4	\$1,100.00
8-Jul-03	Review and modify the "close the books" surveys	\$ 275.00	3.5	\$962.50
9-Jul-03	Meet with Dana Guzzo to work through the financial statement heat maps	\$ 275.00	2.5	\$687.50
9-Jul-03	Make changes to current heat maps, and develop other additional heat maps and scoping documents	\$ 275.00	2.5	\$687.50
9-Jul-03	Prepare critical process and PCS schedules	\$ 275.00	2	\$550.00
14-Jul-03	Meeting with Marie Hendrixson to plan and prepare for initial meeting with PwC external audit team	\$ 275.00	1	\$275.00
14-Jul-03	Meet with PwC to walk-through our approach and initial scoping information	\$ 275.00	1.5	\$412.50
14-Jul-03	Debriefing with SOA team regarding the meeting with PwC	\$ 275.00	0.5	\$137.50
14-Jul-03	Status update and project plan review with Marie Hendrixson	\$ 275.00	1	\$275.00
14-Jul-03	Planning update for pilot and scoping processes for next two weeks	\$ 275.00	1	\$275.00
15-Jul-03	Develop initial structure for the risk control matrices to be used on the pilot	\$ 275.00	2	\$550.00
15-Jul-03	Develop and inform team of workpaper and documentation strategy necessary as information is being developed for the pilot	\$ 275.00	1	\$275.00
Totals			42	\$ 11,550.00

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Name: Thomas Beirne
Level: Associate Director

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
7-Jul-03	SOA 404 Review of TSA Input	\$ 275.00	5	\$1,375.00
8-Jul-03	Meeting with V Blanchard-Update on WR Grace project	\$ 275.00	0.5	\$137.50
14-Jul-03	SOA 404 Meeting with PWC-Update on 404 project	\$ 275.00	2	\$550.00
15-Jul-03	SOA 404-Meetings with Victor Blanchard, Beth Anna Varson and Protiviti staff. Update on WR Grace Project and review of draft PCS/risk control matrix/flow charts	\$ 275.00	3	\$825.00
	Totals		10.5	\$2,887.50

Protiviti Inc.
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Name: Gretchen Gray

Level: Manager

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
7-Jul-03	Review Close the Books internal control questionnaire for CTB	\$ 225.00	12	\$2,700.00
8-Jul-03	Review Close the Books internal control questionnaire for CTB	\$ 225.00	7.5	\$1,687.50
	Totals		19.5	\$4,387.50

Protiviti Inc.
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Name: Ken Green
Level: Manager

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Jul-03	Reviewed client-prepared questions and divided them into the four questionnaires - CTB, SOAR, SAP, & FRP.	\$ 225.00	0.4	\$90.00
1-Jul-03	Conversion of risk control matrix (ABC Co Financial close process) into questions for use in questionnaires.	\$ 225.00	1.3	\$292.50
1-Jul-03	Examined AT Close the Books ICQ and incorporated additional questions into survey as appropriate.	\$ 225.00	0.6	\$135.00
1-Jul-03	Met with Victor Blanchard (Pro) & Beth Anna Varson (Pro) to discuss planning.	\$ 225.00	0.8	\$180.00
1-Jul-03	Discussed current status of the SOA project and identified current timeline and next steps with Dana Guzzo, Victor Blanchard (Pro), and Beth Anna Varson (Pro).	\$ 225.00	1.9	\$427.50
2-Jul-03	Conversion of risk control matrix (SA Close the Books RCM) into questions for use in questionnaires.	\$ 225.00	0.5	\$112.50
2-Jul-03	Review SOAR questions as prepared by Matt Petito (Pro) based on the SOAR process flow.	\$ 225.00	0.1	\$22.50
2-Jul-03	Conversion of risk control matrix (CTB best practices) into questions for use in questionnaires.	\$ 225.00	1.4	\$315.00
2-Jul-03	Discussion of requirements for survey questions for SAP and SOAR with Beth Anna Varson (Pro) and Scott Byrum (Pro).	\$ 225.00	0.2	\$45.00
2-Jul-03	Meeting to determine staffing needs to ensure adherence to outlined timeline and status update with Victor Blanchard (Pro) and Beth Anna Varson (Pro).	\$ 225.00	0.3	\$67.50
2-Jul-03	Discussion with Matt Petito of how to create Action and Testing Plans for use in the upload template and discussion about SOAR process.	\$ 225.00	0.3	\$67.50
2-Jul-03	Review of SOAR questions developed by Matt and inclusion into survey.	\$ 225.00	0.2	\$45.00
3-Jul-03	Discussed task of populating the control tab for the content upload into TSA with Kevin Strickler (Pro).	\$ 225.00	0.4	\$90.00
3-Jul-03	Discussed task of populating the control tab for the content upload into TSA with Matt Petito (Pro).	\$ 225.00	0.2	\$45.00
3-Jul-03	Reviewed TSA upload spreadsheet sample action and test plans for the CTB survey prepared by Kevin Strickler.	\$ 225.00	0.3	\$67.50
3-Jul-03	Reviewed TSA upload spreadsheet sample action and test plans for the SOAR survey as prepared by Matt Petito.	\$ 225.00	0.3	\$67.50
3-Jul-03	Print control tab from TSA upload spreadsheet for SOAR and Financial Reporting and Disclosure surveys and provided to Dana Guzzo for her input.	\$ 225.00	0.1	\$22.50
3-Jul-03	Discussed task of populating the control tab for the content upload into TSA with Matt Petito (Pro) in regards to the risk name and risk description columns.	\$ 225.00	0.2	\$45.00
3-Jul-03	Discussed current status of TSA upload template and goals for the day with Victor Blanchard (Pro) in order to meet required timeframe.	\$ 225.00	0.1	\$22.50
3-Jul-03	Discussed current status of SAP survey and the next steps with Victor Blanchard (Pro) and Scott Byrum (Pro) including creation of the control objectives to be used in the TSA upload template spreadsheet.	\$ 225.00	0.3	\$67.50
3-Jul-03	Discussed current status of surveys and the additional fields that were needed to complete the upload template with Dana Guzzo.	\$ 225.00	0.1	\$22.50
3-Jul-03	Reviewed and commented upon portion of action and test plans developed for SOAR survey.	\$ 225.00	0.5	\$112.50
3-Jul-03	Discussed SOAR survey action and test plans and the modifications that need to be made with Matt Petito (Pro).	\$ 225.00	0.3	\$67.50
3-Jul-03	Reviewed and commented upon portion of action and test plans developed for CTB survey.	\$ 225.00	0.4	\$90.00
3-Jul-03	Discussed CTB survey action and test plans and the modifications that need to be made with Kevin Strickler (Pro).	\$ 225.00	0.1	\$22.50
15-Jul-03	Met with Victor Blanchard (Pro) & Matt Petito (Pro) to discuss the approach for developing the risk control matrix.	\$ 225.00	0.2	\$45.00
15-Jul-03	Met with Matt Petito (Pro) to discuss the methodology for linking the Risk Control Matrix with the process flows.	\$ 225.00	2	\$450.00
15-Jul-03	Reviewed updated TSA upload spreadsheet to gain an understanding of the expectant action plans and test plans that resulted from changes made by Grace.	\$ 225.00	2.3	\$517.50
	Totals		15.8	\$3,555.00

Protiviti Inc.
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Name: Matthew Petito
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Jul-03	CTB pilot planning (columbia/cambridge flows)	\$ 175.00	1	\$175.00
2-Jul-03	Meet with Dana on CTB flowcharts	\$ 175.00	0.5	\$87.50
2-Jul-03	Prepare for corporate GL close meeting with Glenn	\$ 175.00	1	\$175.00
2-Jul-03	Meet with Glenn on corporate GL close process	\$ 175.00	1	\$175.00
2-Jul-03	Prepare corporate GL close flowchart	\$ 175.00	1	\$175.00
2-Jul-03	Prepare for Davison GL close meeting with Carol	\$ 175.00	0.5	\$87.50
2-Jul-03	Meet with Carol on Davison GL close process	\$ 175.00	1	\$175.00
2-Jul-03	Prepare Davison GL close flowchart	\$ 175.00	1	\$175.00
2-Jul-03	Develop SOAR close the books questions for TSA	\$ 175.00	2.5	\$437.50
2-Jul-03	Review with Ken SOAR close the books questions	\$ 175.00	0.5	\$87.50
2-Jul-03	Review close the books flowcharts for accuracy	\$ 175.00	0.5	\$87.50
3-Jul-03	Develop SOAR action/testing plans for TSA	\$ 175.00	2.5	\$437.50
3-Jul-03	Develop SOAR risks, control obj, etc. for TSA	\$ 175.00	4.5	\$787.50
7-Jul-03	Meet with Nettie on external financial reporting	\$ 175.00	1	\$175.00
7-Jul-03	Prepare external financial reporting flowchart	\$ 175.00	1	\$175.00
7-Jul-03	Prepare for external financial reporting meeting	\$ 175.00	1	\$175.00
7-Jul-03	Make revisions to close the books flowcharts	\$ 175.00	1.5	\$262.50
8-Jul-03	Make revisions to close the books flowcharts	\$ 175.00	1	\$175.00
8-Jul-03	Meet with John Reilly on Davison GL close	\$ 175.00	1.5	\$262.50
9-Jul-03	Make revisions to Davison CTB flowchart	\$ 175.00	0.5	\$87.50
9-Jul-03	Make revisions to financial reporting flow	\$ 175.00	1.5	\$262.50
9-Jul-03	Make revisions to Corporate GL close flow	\$ 175.00	1	\$175.00
10-Jul-03	Make revisions to Corporate GL close flow	\$ 175.00	0.5	\$87.50
10-Jul-03	Make revisions to financial reporting flow	\$ 175.00	0.5	\$87.50
10-Jul-03	Review risk control matrices for grace approach	\$ 175.00	1.5	\$262.50
10-Jul-03	Discuss with Dana cambridge CTB approach	\$ 175.00	0.1	\$17.50
10-Jul-03	Discuss with Victor Grace approach	\$ 175.00	0.5	\$87.50
10-Jul-03	Design timekeeping system for monitoring time incurred	\$ 175.00	3	\$525.00
11-Jul-03	Develop and post time allocation for invoicing to Grace	\$ 175.00	2	\$350.00
14-Jul-03	Discuss SAP closing with Wasseem Sidhom	\$ 175.00	0.5	\$87.50
14-Jul-03	Prepare SAP closing flowchart	\$ 175.00	0.5	\$87.50
14-Jul-03	Discuss GPC GL close with Rick Brown	\$ 175.00	1	\$175.00
14-Jul-03	Prepare GPC GL flowchart	\$ 175.00	1	\$175.00
15-Jul-03	Prepare GPC GL flowchart	\$ 175.00	0.5	\$87.50
15-Jul-03	Review close the books flowcharts	\$ 175.00	0.5	\$87.50
15-Jul-03	Meet with Ken and Victor regarding RCM approach	\$ 175.00	0.2	\$35.00
15-Jul-03	Develop RCM structure for sarbox portal	\$ 175.00	0.5	\$87.50
15-Jul-03	Discuss with Ken RCM development/flowchart link	\$ 175.00	2	\$350.00
15-Jul-03	Discuss with Tom RCM/flowchart/portal link	\$ 175.00	0.5	\$87.50
	Totals		42.8	\$ 7,490.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended July 31, 2003

Name: John Conrad
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
3-Jul-03	Formed Financial statement matrix and risks	\$ 175.00	6	\$1,050.00
7-Jul-03	Assisted in developing control objectives for TSA	\$ 175.00	0.5	\$87.50
8-Jul-03	Assisted in developing SAP control objectives for TSA	\$ 175.00	3	\$525.00
	Totals		9.5	\$ 1,662.50